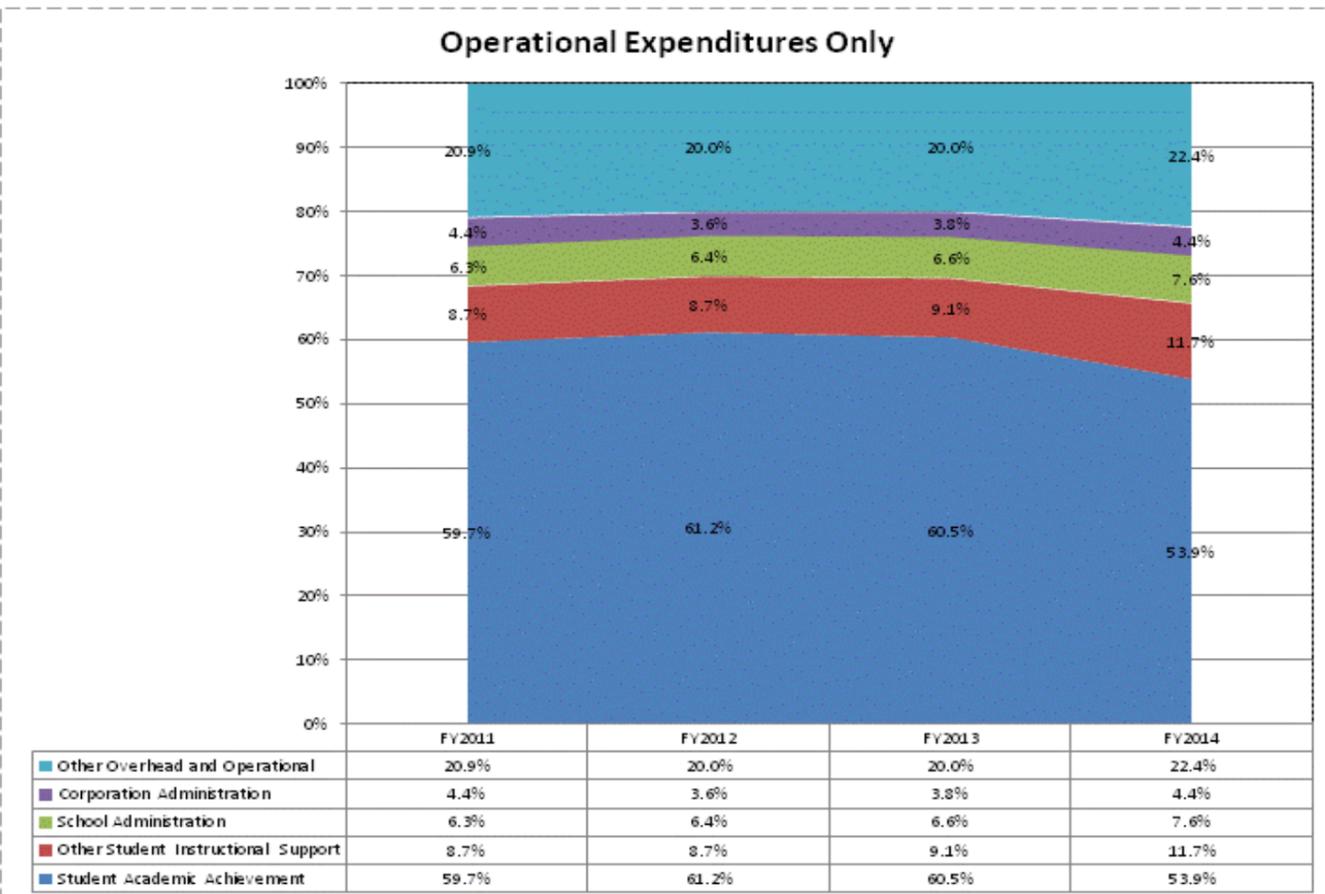
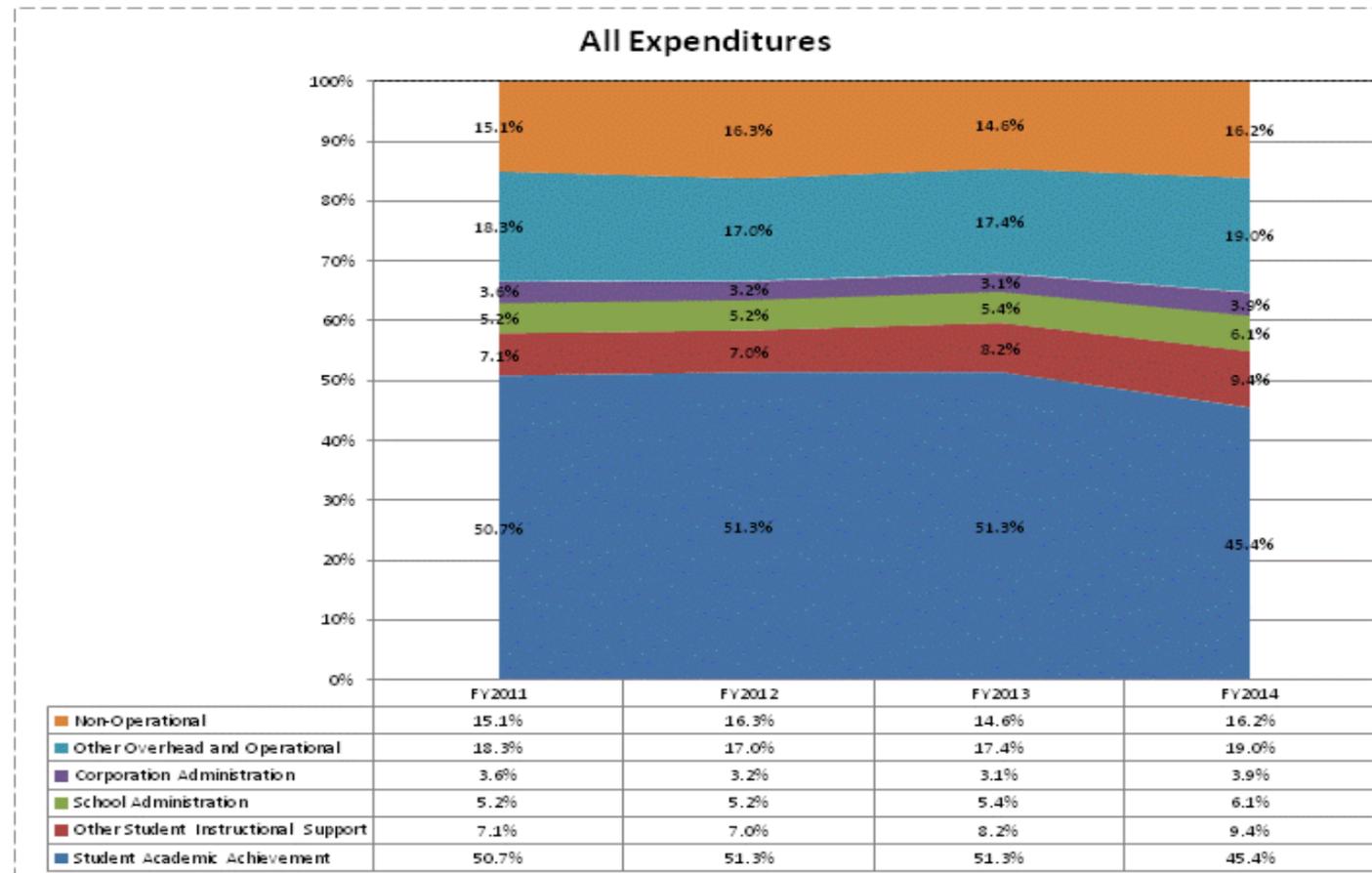


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Union Co-Clg Corner Joint Sch Dist (7950)**

Union Co-Clg Corner Joint Sch Dist (7950)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$10,288,059	57.3%	\$9,570,865	51.9%	\$9,944,797	51.3%	\$8,333,484	45.4%
Student Instructional Support	\$1,983,299	11.1%	\$1,957,808	10.6%	\$2,633,075	13.6%	\$2,845,800	15.5%
Overhead and Operational Nonoperational	\$3,308,928	18.4%	\$3,733,855	20.3%	\$3,957,251	20.4%	\$4,201,252	22.9%
Nonoperational	\$2,367,408	13.2%	\$3,174,095	17.2%	\$2,835,263	14.6%	\$2,977,106	16.2%
<b>Grand Total</b>	<b>\$17,947,694</b>		<b>\$18,436,623</b>		<b>\$19,370,387</b>		<b>\$18,357,642</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	68.4%	62.5%	64.9%	60.9%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Union Co-Clg Corner Joint Sch Dist (7950)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$5,181	\$170,637	\$157,343	\$206,724	> 500%	21%	31%
11100 Regular Programs; Elementary	\$2,247,692	\$2,888,498	\$3,055,761	\$2,507,435	12%	-13%	-18%
11200 Regular Programs; Middle/Junior High	\$1,000,937	\$1,166,548	\$1,074,207	\$1,161,857	16%	0%	8%
11300 Regular Programs; High School	\$1,294,519	\$1,785,219	\$1,815,270	\$1,851,133	43%	4%	2%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$3,375	\$55,080	N/A	N/A	> 500%
11410 Vocational Education; Agriculture A	\$0	\$24,657	\$77,755	\$69,376	N/A	181%	-11%
11450 Vocational Education; Consumer and Homemaking	\$0	\$22,792	\$69,123	\$70,141	N/A	208%	1%
11480 Vocational Education; Industrial Education A	\$0	\$0	\$0	\$91	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$9,311	\$33,906	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$3,953	N/A	N/A	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$303,932	\$279,750	\$275,309	\$81,756	-73%	-71%	-70%
12220 Mental Disabilities; Moderate Mental Disabilities	\$53,552	\$72,506	\$108,217	\$21	-100%	-100%	-100%
12230 Mental Disabilities; Severe Mental Disabilities	\$154,194	\$88,277	\$133,122	\$63,841	-59%	-28%	-52%
12330 Physical Impairment; Visual Impairment	\$33,592	\$38,436	\$57,723	\$68,286	103%	78%	18%
12340 Physical Impairment; Hearing Impairment	\$36,613	\$22,886	\$59,803	\$9,311	-75%	-59%	-84%
12350 Physical Impairment; Homebound	\$12,229	\$9,724	\$938	\$4,741	-61%	-51%	406%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$292,218	\$384,513	\$375,539	\$13,245	-95%	-97%	-96%
12510 Culturally Different; Communication Disorders	\$148,923	\$415,130	\$89,785	\$92,345	-38%	-78%	3%
12610 Learning Disability	\$563,118	\$752,955	\$725,584	\$529,452	-6%	-30%	-27%
12710 Equal Opportunity At Risk	\$49,476	\$54,496	\$63,961	\$64,589	31%	19%	1%
12810 Special Education Preschool	\$232,245	\$130,620	\$222,120	\$216,881	-7%	66%	-2%
12900 Other Special Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
14100 Summer School Programs; Elementary	\$2,246	\$8,201	\$844	\$0	-100%	-100%	-100%
14200 Summer School Programs; Middle/Junior High School	\$4,947	\$7,404	\$0	\$2,012	-59%	-73%	N/A
14300 Summer School Programs; High School	\$30,261	\$31,966	\$34,845	\$12,075	-60%	-62%	-65%
16100 Remediation Testing	\$69,272	\$63,854	\$33,494	\$12,750	-82%	-80%	-62%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$229,139	\$137,481	\$104,578	\$153,763	-33%	12%	47%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$459,585	\$365,795	\$332,488	\$57,833	-87%	-84%	-83%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$5,432	\$0	\$0	N/A	-100%	N/A
18000 Payments to Governmental Units Outside State	\$0	\$0	\$191,533	\$112,279	N/A	N/A	-41%
22130 Improvement of Instruction; Instructional Staff Training	\$263	\$600	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$129,942	\$165,423	\$158,002	\$121,701	-6%	-26%	-23%
22230 Library/Media Services; Audiovisual	\$2,368	\$584	\$1,695	\$2,607	10%	346%	54%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$239,529	\$332,327	\$581,752	\$507,053	112%	53%	-13%
22360 Instruction, Related Technology; Network Support	\$17,965	\$0	\$0	\$0	-100%	N/A	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$557	\$0	N/A	N/A	-100%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$244	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$119,967	\$27,970	\$19,636	\$163,533	36%	485%	> 500%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$77,713	\$82,280	\$120,439	\$117,376	51%	43%	-3%
26497 2007 Account Code - Teachers Retirement Fund	\$800,568	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$8,621,497</b>	<b>\$9,570,865</b>	<b>\$9,944,797</b>	<b>\$8,333,484</b>	<b>-3%</b>	<b>-13%</b>	<b>-16%</b>
<b>Student Instructional Support</b>							
21220 Guidance Services; Counseling Services	\$122,238	\$151,470	\$153,656	\$170,897	40%	13%	11%
21320 Health Services; Medical Services	\$2,518	\$2,373	\$4,489	\$3,861	53%	63%	-14%
21340 Health Services; Nurse Services	\$105,720	\$130,025	\$140,811	\$139,774	32%	7%	-1%
21390 Health Services; Other Health Services	\$92,509	\$35,163	\$1,005	\$2,075	-98%	-94%	106%
21420 Psychological Testing	\$196,378	\$181,718	\$260,739	\$306,173	56%	68%	17%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$24,920	\$278,507	\$422,039	N/A	> 500%	52%
21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$656	\$0	\$0	N/A	-100%	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Union Co-Clg Corner Joint Sch Dist (7950)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$63,132	\$91,087	\$99,629	N/A	58%	9%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$38,226	\$40,277	\$41,078	N/A	7%	2%
21810 Special Education Administration; Service Area Direction	\$360,981	\$409,489	\$625,054	\$546,588	51%	33%	-13%
21890 Special Education Administration; Other Special Education Administration	\$351	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$635,323	\$826,364	\$955,553	\$1,015,060	60%	23%	6%
24900 Other Support Services, School Administration	\$80,148	\$94,271	\$81,897	\$98,626	23%	5%	20%
<b>Student Instructional Support Total</b>	<b>\$1,596,166</b>	<b>\$1,957,808</b>	<b>\$2,633,075</b>	<b>\$2,845,800</b>	<b>78%</b>	<b>45%</b>	<b>8%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$29,675	\$42,786	\$52,488	\$59,808	102%	40%	14%
23150 Board of Education; Legal Services	\$16,333	\$34,852	\$16,503	\$10,352	-37%	-70%	-37%
23160 Board of Education; Promotion Expenses	\$4,910	\$2,929	\$1,514	\$11,100	126%	279%	> 500%
23210 Executive Administration; Office of The Superintendent	\$294,723	\$466,100	\$445,575	\$516,799	75%	11%	16%
25191 Other Fiscal Services; Refund of Revenue	\$17,737	\$1,089	\$2,066	\$2,118	-88%	94%	3%
25192 Other Fiscal Services; Petty Cash	\$351	\$629	\$62	\$83	-76%	-87%	34%
25193 Other Fiscal Services; Printed Forms	\$4,579	\$11,865	\$12,470	\$9,793	114%	-17%	-21%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$35,549	N/A	N/A	N/A
25850 Administrative Technology Services; Network Support	\$0	\$12,917	\$63,364	\$69,645	N/A	439%	10%
25910 Judgments	\$0	\$16,000	\$0	\$0	N/A	-100%	N/A
25940 Settlements	\$0	\$2,500	\$0	\$0	N/A	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$159,956	\$148,859	\$139,305	\$113,727	-29%	-24%	-18%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$904,044	\$1,279,354	\$1,241,498	\$1,368,559	51%	7%	10%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$6,431	\$58,352	\$60,605	\$60,199	> 500%	3%	-1%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$60,005	\$23,727	\$19,494	\$21,680	-64%	-9%	11%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$356	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,133	\$924	\$0	\$0	-100%	-100%	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$50	\$0	\$77	\$77	54%	N/A	0%
26700 Operation and Maintenance of Plant Services; Insurance	\$186,166	\$84,655	\$167,406	\$97,512	-48%	15%	-42%
27010 Student Transportation; Service Area Direction	\$28,888	\$44,814	\$56,852	\$57,043	97%	27%	0%
27100 Student Transportation; Vehicle Operation	\$96,608	\$234,108	\$473,129	\$521,921	440%	123%	10%
27200 Student Transportation; Monitoring Services	\$15,462	\$32,145	\$36,612	\$43,873	184%	36%	20%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$85,656	\$94,418	\$193,847	\$215,177	151%	128%	11%
27400 Student Transportation; Purchase of School Buses	\$52,068	\$55,538	\$144,872	\$161,476	210%	191%	11%
27500 Student Transportation; Insurance on Buses	\$5,880	\$9,966	\$21,204	\$15,178	158%	52%	-28%
27700 Student Transportation; Contracted Transportation Services	\$375,962	\$295,335	\$0	\$0	-100%	-100%	N/A
27910 Student Transportation; Bus Driver Training	\$0	\$595	\$381	\$367	N/A	-38%	-4%
31200 Food Services Operations; Food Preparation and Dispensing	\$556,565	\$778,449	\$807,921	\$809,216	45%	4%	0%
31900 Other Food Services	\$0	\$950	\$7	\$0	N/A	-100%	-100%
<b>Overhead and Operational Total</b>	<b>\$2,904,536</b>	<b>\$3,733,855</b>	<b>\$3,957,251</b>	<b>\$4,201,252</b>	<b>45%</b>	<b>13%</b>	<b>6%</b>
<b>Nonoperational</b>							
33200 Community Recreation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33400 Athletic Coaches	\$114,488	\$120,667	\$145,444	\$143,876	26%	19%	-1%
33600 Nonpublic School Pupil Services	\$0	\$0	\$0	\$21,687	N/A	N/A	N/A
33930 Latch Key Kid Program	\$4,000	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$958	\$313	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$1,100	\$11,195	-\$225	\$5,009	355%	-55%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$141,160	\$519,783	\$155,798	\$432,065	206%	-17%	177%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$46,880	\$0	\$0	N/A	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$88,053	\$64,650	\$67,143	\$72,932	-17%	13%	9%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$184,563	\$191,314	\$197,506	\$132,833	-28%	-31%	-33%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Union Co-Clg Corner Joint Sch Dist (7950)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$14,170	\$500	\$0	N/A	-100%	-100%
51100 Debt Services; Principal on Debt; Bonds	\$65,345	\$135,182	\$134,015	\$98,818	51%	-27%	-26%
51400 Debt Services; Principal on Debt; School Bus Loans	\$0	\$167,339	\$0	\$0	N/A	-100%	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$2,549	\$16,511	\$0	\$2,610	2%	-84%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,732,138	\$1,886,093	\$2,135,083	\$1,793,199	4%	-5%	-16%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$274,078	N/A	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$500	\$0	\$0	\$0	-100%	N/A	N/A
<b>Nonoperational Total</b>	<b>\$2,334,854</b>	<b>\$3,174,095</b>	<b>\$2,835,263</b>	<b>\$2,977,106</b>	<b>28%</b>	<b>-6%</b>	<b>5%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$178,526	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$680,049	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$27,282	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,573,925	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$6,946	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$23,914	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$2,490,641</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>